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INTELLECTUAL PROPERTY LAW AND RELATED MATTERS

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Commissioner for Patents  
P.O. Box 1450  
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Re: Serial No.: 10/671,162  
System and Method for Pushing Information from a Host System to a Mobile Data Communication Device  
Our File: 1400-1072 C4

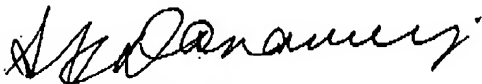
Dear Sir:

Enclosed for filing please find the following items (24 + 1 pages) relating to the above-identified application:

- (1) Response Under 37 CFR §1.111 (22 pages);
- (3) Petition for Extension of Time (1 page); and
- (4) Form PTO-2038 authorizing payment of \$1,220.00 (1 page).

If you have any questions or comments concerning this matter, please call the undersigned at your earliest convenience. Otherwise, please accept the enclosed.

Sincerely,



Shreen K. Danamraj  
Reg. No. 41,696

Enclosures

Certificate of Transmission Under 37 C.F.R. §1.8

I hereby certify that this correspondence is being transmitted by facsimile to the United States Patent and Trademark Office on April 5, 2007.



Shreen K. Danamraj

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